



# भारत का राजपत्र The Gazette of India

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EXTRAORDINARY

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PART II — Section 2

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## LOK SABHA

The following Bills were introduced in Lok Sabha on 7th August, 2018:—

BILL No. 143 OF 2018

*A Bill further to amend the Central Goods and Services Tax Act, 2017.*

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2018.

Short title  
and  
commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

12 of 2017.

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

Amendment  
of section 2.

(a) in clause (4),—

(i) for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(ii) for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(b) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;

(c) clause (18) shall be omitted;

(d) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;

(e) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted;

(f) in clause (102), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;’.

Amendment  
of section 7.

**3.** In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), —

(i) in clause (b), after the words “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(ii) in clause (c), after the words “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;

(iii) clause (d) shall be omitted and shall always be deemed to have been omitted;

(b) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(c) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

Amendment  
of section 9.

**4.** In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

Amendment  
of section 10.

**5.** In section 10 of the principal Act,—

(a) in sub-section (1) —

(i) for the words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets and figures “in lieu of the tax payable by him

under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(ii) in the proviso, for the words “one crore rupees”, the words “one crore and fifty lakh rupees” shall be substituted;

(iii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.”;

(b) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. In section 12 of the principal Act, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of ” shall be omitted.

Amendment  
of section 12.

7. In section 13 of the principal Act, in sub-section (2), the words, brackets and figure “sub-section (2) of ” occurring at both the places, shall be omitted.

Amendment  
of section 13.

8. In section 16 of the principal Act, in sub-section (2),—

Amendment  
of section 16.

(a) in clause (b), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

“*Explanation*.—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”;

(b) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

9. In section 17 of the principal Act,—

Amendment  
of section 17.

(a) in sub-section (3), the following *Explanation* shall be inserted, namely:—

‘*Explanation*.—For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.’;

(b) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

Amendment  
of section 20.

**10.** In section 20 of the principal Act, in the *Explanation*, in clause (c), for the words and figures “under entry 84,”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

Amendment  
of section 22.

**11.** In section 22 of the principal Act,—

(a) in sub-section (I), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”;

(b) in the *Explanation*, in clause (iii), after the words “State of Jammu and Kashmir”, the words “and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

**12.** In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted. Amendment of section 24.

**13.** In section 25 of the principal Act,—

(a) in sub-section (1), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

Amendment of section 25.

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.”;

(b) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

**14.** In section 29 of the principal Act,—

(a) in the marginal heading after the word “Cancellation”, the words “or suspension” shall be inserted;

Amendment of section 29.

(b) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”;

(c) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

**15.** In section 34 of the principal Act,—

(a) in sub-section (1),—

Amendment of section 34.

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;

(b) in sub-section (3),—

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

**16.** In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:— Amendment of section 35.

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

Amendment  
of section 39.

**17. In section 39 of the principal Act,—**

(a) in sub-section (1),—

(i) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;

(ii) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof ” shall be omitted;

(iii) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(b) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(c) in sub-section (9),—

(i) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

Insertion of new  
section 43A.

**18. After section 43 of the principal Act, the following section shall be inserted, namely:—**

Procedure for  
furnishing  
return and  
availing input  
tax credit.

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”.

**19.** In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted. Amendment of section 48.

**20.** In section 49 of the principal Act,— Amendment of section 49.

(a) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(b) in sub-section (5),—

(i) in clause (c), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(ii) in clause (d), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

**21.** After section 49 of the principal Act, the following sections shall be inserted, namely:— Insertion of new sections 49A and 49B.

“49A. Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment. Utilisation of input tax credit subject to certain conditions.

49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”. Order of utilisation of input tax credit.

**22.** In section 52 of the principal Act, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted. Amendment of section 52.

**23.** In section 54 of the principal Act,— Amendment of section 54.

(a) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words “export” and “exports” shall respectively be substituted;

(b) in the *Explanation*, in clause (2),—



(i) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

Amendment of section 79. **24.** In section 79 of the principal Act, after sub-section (4), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.’.

Amendment of section 107. **25.** In section 107 of the principal Act, in sub-section (6), in clause (b), after the words “arising from the said order,”, the words “subject to a maximum of twenty-five crore rupees,” shall be inserted.

Amendment of section 112. **26.** In section 112 of the principal Act, in sub-section (8), in clause (b), after the words “arising from the said order,” the words “subject to a maximum of fifty crore rupees,” shall be inserted.

Amendment of section 129. **27.** In section 129 of the principal Act, in sub-section (6), for the words “seven days”, the words “fourteen days” shall be substituted.

Amendment of section 140. **28.** In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the letters and word “CENVAT credit”, the words “of eligible duties” shall be inserted and shall always be deemed to have been inserted;

(b) in the *Explanation 1*—

(i) for the word, brackets and figures “sub-sections (3), (4)”, the word, brackets and figures “sub-sections (1), (3), (4)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(c) in the *Explanation 2*—

(i) for the word, brackets and figure “sub-section (5)”, the words, brackets and figures “sub-sections (1) and (5)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(d) after *Explanation 2* as so amended, the following *Explanation* shall be inserted and shall always be deemed to have been inserted, namely:—

‘*Explanation 3.*—For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in *Explanation 1* or *Explanation 2* and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.’.



**29.** In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:—

Amendment  
of section  
143.

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”.

**30.** In Schedule I of the principal Act, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

Amendment  
of Schedule I.

**31.** In Schedule II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.

Amendment of  
Schedule II.

**32.** In Schedule III of the principal Act, —

Amendment of  
Schedule III.

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2.*—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.’.

## STATEMENT OF OBJECTS AND REASONS

The Central Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the Central Government.

2. The Act provides for certain provisions for smooth transition of existing taxpayers to new goods and services tax regime. However, the new tax regime had faced certain difficulties. One of the major inconveniences caused to the taxpayers, especially small and medium enterprises, was the process of filing return and payment of tax under the Goods and Services Tax laws. In this regard, the proposed new return filing system envisages quarterly filing of return and tax payment for small taxpayers along with minimum paperwork. In order to implement the new return filing system, and also to overcome the above difficulties, it is proposed to amend the Central Goods and Services Tax Act, 2017.

3. The proposed Central Goods and Services Tax (Amendment) Bill, 2018, *inter alia*, provides for the following, namely:—

- (i) to amend section 7 of the Act to clarify the scope of supply;
- (ii) to amend section 9 of the Act empowering the Central Government to notify classes of registered persons to pay the tax on reverse charge basis in respect of receipt of supplies of certain specified categories of goods or services or both from unregistered suppliers;
- (iii) to amend section 10 of the Act so as to enhance the limit of composition levy from one crore rupees to one crore and fifty lakh rupees;
- (iv) to amend section 17 of the Act to specify the scope of input tax credit;
- (v) to amend section 22 of the Act to enhance the exemption limit for registration in the special category States from ten lakh rupees to twenty lakh rupees;
- (vi) to amend section 25 of the Act so as to facilitate tax payer to have the option to obtain multiple registrations for multiple places of business located within the same State or Union territory and to provide for separate registration for Special Economic Zone unit or developer;
- (vii) to amend section 29 of the Act so as to insert a provision for temporary suspension of registration while cancellation of registration is under process;
- (viii) to insert a new section 43A so as to provide for the new system of filing return and availing input tax credit;
- (ix) to amend sub-section (6) of section 107 of the Act relating to Appeals so as to provide that the amount of pre-deposit payable for filing of appeal shall be capped at twenty-five crore rupees;
- (x) to amend section 129 of the Act so as to increase the period relating to detention or seizure of goods and conveyance in transit from seven days to fourteen days.

4. The Bill seeks to achieve the above objectives.

NEW DELHI;  
The 4th August, 2018.

PIYUSH GOYAL.

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 AND 274 OF THE  
CONSTITUTION OF INDIA

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**[Copy of D.O. No. CBEC/20/06/05/2018-GST dated 6th August, 2018 from  
Shri Piyush Goyal, Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the Central Goods and Services Tax (Amendment) Bill, 2018, recommends the introduction of the Central Goods and Services Tax (Amendment) Bill, 2018, to Lok Sabha under clauses (1) and (3) of article 117 read with clause (1) of article 274 of the Constitution of India, and also recommends to Lok Sabha the consideration of the Bill.

*Notes on clauses*

*Clause 1* of the Bill provides for the Short title and Commencement.

*Clause 2* of the Bill seeks to amend certain expressions used in the Bill.

*Clause 3* of the Bill seeks to amend section 7 of the principal Act relating to "Scope of Supply" in order to clarify the scope of supply.

*Clause 4* of the Bill seeks to amend section 9 of the principal Act relating to "Levy and Collection" so as to restrict the levy of tax on reverse charge basis to receipt of supplies of certain specified categories of goods or services or both by notified classes of registered persons from unregistered suppliers on the recommendations of the Council.

*Clause 5* of the Bill seeks to amend section 10 of the principal Act relating to "Composition Levy", so as to raise the statutory threshold of turnover for a taxpayer to be eligible for the composition scheme from one crore rupees to one crore and fifty lakh rupees, and to allow the composition taxpayers to supply services (other than restaurant services), for up to a value not exceeding ten per cent. of turnover in the preceding financial year, or five lakh rupees, whichever is higher.

*Clause 6* of the Bill seeks to amend section 12 of the principal Act relating to "Time of supply of goods" and the said amendment is drafting in nature.

*Clause 7* of the Bill seeks to amend section 13 of the principal Act relating to "Time of supply of services" and the said amendment is drafting in nature.

*Clause 8* of the Bill seeks to amend section 16 of the principal Act relating to "Eligibility and conditions for input tax credit", in order to provide for input tax credit in cases of "Bill-to-ship-to" model in the case of supply of services. The said clause further seeks to include the provisions relating to the new return format as specified in the proposed new section 43A, for availment of input tax credit.

*Clause 9* of the Bill seeks to amend section 17 of the principal Act relating to "Apportionment of credit and blocked credits", in order to further expand the scope of eligibility of input tax credit.

*Clause 10* of the Bill seeks to amend section 20 of the principal Act relating to "Manner of distribution of credit by Input Service Distributor", in order to exclude the amount of tax levied under Entry 92A of List I of the Seventh Schedule of the Constitution from the value of turnover for the purposes of distribution of credit.

*Clause 11* of the Bill seeks to amend section 22 of the principal Act relating to "Persons liable for registration", so as to increase the threshold turnover for registration in special category States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand from ten lakh rupees to twenty lakh rupees.

*Clause 12* of the Bill seeks to amend section 24 of the principal Act relating to "Compulsory registration in certain cases", so as to provide for mandatory registration for only those e-commerce operators who are liable to collect tax at source under section 52 of the principal Act.

*Clause 13* of the Bill seeks to amend section 25 of the principal Act relating to "Procedure for registration", so as to allow persons having multiple places of business in a State or Union territory to obtain separate registration for each such place of business, and to insert the provisions for separate registration for a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer, distinct from his other units located outside the Special Economic Zone.

*Clause 14* of the Bill seeks to amend section 29 of the principal Act relating to "Cancellation of registration", so as to provide for temporary suspension of registration while cancellation of registration is under process.

*Clause 15* of the Bill seeks to amend section 34 of the principal Act relating to "Credit and debit notes", so as to allow registered persons to issue consolidated credit or debit notes in respect of multiple invoices issued in a Financial Year.

*Clause 16* of the Bill seeks to amend section 35 of the principal Act relating to "Accounts and other records" so as to provide that any Department of the Central or State Government or local authority which is subject to audit by the Comptroller and Auditor-General of India need not get their books of account audited by any Chartered Accountant or Cost Accountant.

*Clause 17* of the Bill seeks to amend section 39 of the principal Act relating to "Furnishing of returns", so as to provide for prescribing the procedure for quarterly filing of returns with monthly payment of taxes.

*Clause 18* of the Bill seeks to insert a new section 43A to provide for prescribing the procedure for furnishing return and availing input tax credit.

*Clause 19* of the Bill seeks to amend section 48 of the principal Act relating to "Goods and Services Tax Practitioners", so as to allow Goods and Services Tax Practitioners to perform other functions such as filing refund claim, filing application for cancellation of registration, etc.

*Clause 20* of the Bill seeks to amend section 49 of the principal Act relating to "Payment of tax, interest, penalty and other amounts" in order to provide that the credit of State tax or Union territory tax can be utilised for payment of integrated tax only when the balance of the input tax credit on account of central tax is not available for payment of integrated tax.

*Clause 21* of the Bill seeks to insert two new sections, namely, section 49A and section 49B. Section 49A seeks to specify that a taxpayer would be able to utilise the input tax credit on account of central tax, State tax or Union territory tax only after exhausting all the credit on account of integrated tax available to him towards payment of integrated tax, Central tax, State tax or Union territory tax. Section 49B seeks to empower the Government to prescribe any specific order of utilisation of input tax credit of any of the taxes for payment of any tax.

*Clause 22* of the Bill seeks to amend section 52 of the principal Act relating to "Collection of tax at source", in order to give the reference of section 39.

*Clause 23* of the Bill seeks to amend section 54 of the principal Act relating to "Refund of tax", in order to provide that the principle of unjust enrichment will apply in case of a refund claim arising out of supplies of goods or services or both made to a Special Economic Zone developer or unit, and to allow receipt of payment in Indian rupees, where permitted, by the Reserve Bank of India in case of export of services.

*Clause 24* of the Bill seeks to amend section 79 of the principal Act relating to "Recovery of tax", to enable recovery to be made from distinct persons registered in different States or Union territories in order to ensure speedy recovery from other establishments of the registered person.

*Clause 25* of the Bill seeks to amend section 107 of the principal Act relating to "Appeals to Appellate Authority", in order to specify twenty-five crore rupees as the upper limit of the amount of pre-deposit payable for filing of appeal before the Appellate Authority.

*Clause 26* of the Bill seeks to amend section 112 of the principal Act relating to "Appeals to Appellate Tribunal", in order to specify fifty crore rupees as the upper limit of the amount of pre-deposit payable for filing of appeal before the Appellate Tribunal.

*Clause 27* of the Bill seeks to amend section 129 of the principal Act relating to "Detention, seizure and release of goods and conveyances in transit", in order to increase the time limit before which proceedings under section 130 can be initiated from seven to fourteen days.

*Clause 28* of the Bill seeks to amend section 140 of the principal Act relating to "Transitional arrangements for input tax credit", in order to clarify with retrospective effect from 1st July, 2017 that the cesses and additional duty of excise (on textile and textile articles)

levied under the pre-Goods and Services Tax laws shall not be a part of transitional input tax credit under the goods and services tax.

*Clause 29* of the Bill seeks to amend section 143 of the principal Act relating to "Job work procedure" in order to empower the Commissioner to extend the time limit for return of inputs and capital goods sent on job work, upto a period of one year and two years, respectively.

*Clause 30* of the Bill seeks to amend Schedule I of the principal Act relating to "Activities to be treated as supply even if made without consideration".

*Clause 31* of the Bill seeks to amend the title of Schedule II of the principal Act from "Activities to be treated as supply of goods or supply of services" to "Activities or transactions to be treated as supply of goods or supply of services".

*Clause 32* of the Bill seeks to amend Schedule III of the principal Act relating to "Activities or transactions which shall be treated neither as a supply of goods nor a supply of services".

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#### FINANCIAL MEMORANDUM

The proposed Central Goods and Services Tax (Amendment) Bill, 2018 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of India.

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#### MEMORANDUM REGARDING DELEGATED LEGISLATION

*Clause 13* of the Bill empowers the Central Government to prescribe the procedure for allowing persons having multiple places of business in a State or Union territory to obtain separate registrations for each such place of business.

*Clause 14* of the Bill empowers the Central Government to prescribe the procedure for suspension of registration while cancellation of registration is under process.

*Clause 17* of the Bill empowers the Central Government to prescribe the procedure for filing of returns and payment of taxes.

*Clause 18* of the Bill empowers the Central Government to prescribe the procedure for furnishing returns and availing input tax credit.

*Clause 21* of the Bill empowers the Central Government to prescribe the specific order of utilisation of input tax credit of any of the taxes.

2. The matters in respect of which the rules may be made are generally matters of procedure and administrative details and it is not practicable to provide for them in the Bill itself. The delegation of legislative powers is, therefore, of a normal character.

## BILL NO. 144 OF 2018

*A Bill further to amend the Integrated Goods and Services Tax Act, 2017.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Integrated Goods and Services Tax (Amendment) Act, 2018. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.



Amendment of section 2.	<p><b>2.</b> In section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—</p> <p>(i) in clause (6), in sub-clause (iv), after the words "foreign exchange", the words "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted;</p> <p>(ii) in clause (16), in the <i>Explanation</i>, in the long line, after the words "function entrusted", the words, figures and letter "to a Panchayat under article 243G or" shall be inserted.</p>	13 of 2017.
Amendment of section 5.	<p><b>3.</b> In section 5 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—</p> <p>"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."</p>	
Amendment of section 8.	<p><b>4.</b> In section 8 of the principal Act, in sub-section (2), in <i>Explanation 1</i>, in clause (iii), the words, "being a business vertical" shall be omitted.</p>	
Amendment of section 12.	<p><b>5.</b> In section 12 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—</p> <p>"Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods."</p>	
Amendment of section 13.	<p><b>6.</b> In section 13 of the principal Act, in sub-section (3), in clause (a), for the second proviso, the following proviso shall be substituted, namely:—</p> <p>"Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process;"</p>	
Amendment of section 17.	<p><b>7.</b> In section 17 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—</p> <p>"(2A). The amount not apportioned under sub-section (1) and sub-section (2) may, for the time being, on the recommendations of the Council, be apportioned at the rate of fifty per cent. to the Central Government and fifty per cent. to the State Governments or the Union territories, as the case may be, on <i>ad hoc</i> basis and shall be adjusted against the amount apportioned under the said sub-sections."</p>	
Amendment of section 20.	<p><b>8.</b> In section 20 of the principal Act, after the fourth proviso, the following proviso shall be inserted, namely:—</p> <p>"Provided also that where the appeal is to be filed before the Appellate Authority or the Appellate Tribunal, the maximum amount payable shall be fifty crore rupees and one hundred crore rupees respectively."</p>	

## STATEMENT OF OBJECTS AND REASONS

The Integrated Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make provisions for levy and collection of tax on inter-State supply of goods or services or both by the Central Government.

2. The Act makes certain provisions for smooth transition of existing taxpayers to new goods and services tax regime. However, the new tax regime has been facing certain difficulties in respect of matters relating to supply of taxable goods or services by a supplier, who is not registered and in facilitating the settlement of balance in the integrated tax account between the Central Government and the State Governments. In order to overcome these difficulties and to improve the ease of doing business for taxpayers and to extend the export related benefits to certain specific supplies, it is proposed to amend the Integrated Goods and Services Tax Act, 2017.

3. The proposed Integrated Goods and Services Tax (Amendment) Bill, 2018, *inter alia* provides for the following, namely:—

(i) to amend section 5 of the Act empowering the Central Government to notify classes of registered persons to pay tax on reverse charge basis in respect of receipt of supplies of certain specified categories of goods or services or both from unregistered suppliers;

(ii) to amend section 12 of the Act to provide that if the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods;

(iii) to amend section 17 of the Act to make a provision for settlement of balance in the integrated tax account equally between the Central Government and the State Governments and Union Territories; and

(iv) to amend section 20 of the Act to specify the amount of pre-deposit payable for filing of appeals—

(a) before the Appellate Authority to be capped at fifty crore rupees;

(b) before the Appellate Tribunal to be capped at one hundred crore rupees.

4. The Bill seeks to achieve the above objectives.

NEW DELHI;

PIYUSH GOYAL.

The 4th August, 2018.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 AND 274 OF THE  
CONSTITUTION OF INDIA

[Copy of D.O. No. CBEC/20/08/02/2018-GST dated 6th August, 2018 from  
Shri Piyush Goyal, Minister of Finance to the Secretary General, Lok Sabha]

The President, having been informed of the subject matter of the Integrated Goods and Services Tax (Amendment) Bill, 2018, recommends the introduction of the Integrated Goods and Services Tax (Amendment) Bill, 2018, to the Lok Sabha under clauses (1) and (3) of the article 117 read with clause (1) of article 274 of the Constitution of India, and also recommends to Lok Sabha the consideration of the Bill.

## FINANCIAL MEMORANDUM

The proposed Integrated Goods and Services Tax (Amendment) Bill, 2018 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of India.

## BILL NO. 145 OF 2018

*A Bill to amend the Union Territory Goods and Services Tax Act, 2017.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Union Territory Goods and Services Tax (Amendment) Act, 2018. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 7.	<p><b>2.</b> In section 7 of the Union Territory Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), for sub-section (4), the following sub-section shall be substituted, namely:—</p> <p>"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."</p>	14 of 2017.
Amendment of section 9.	<p><b>3.</b> In section 9 of the principal Act, in clause (b), the following proviso shall be inserted, namely:—</p> <p>"Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax."</p>	
Insertion of new sections 9A and 9B.	<p><b>4.</b> After section 9 of the principal Act, the following sections shall be inserted, namely:—</p>	
Utilisation of input tax credit.	<p>"9A. Notwithstanding anything contained in section 9, the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised towards such payment.</p>	
Order of utilisation of input tax credit.	<p>9B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (c) of section 9, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax."</p>	

## STATEMENT OF OBJECTS AND REASONS

The Union Territory Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Union territories.

2. The Act provides for certain provisions for smooth transition of existing taxpayers to new goods and services tax regime. However, the new tax regime has been facing certain difficulties in respect of matters relating to supply of taxable goods or services by a supplier, who is not registered and due to certain restrictions in the utilisation of input tax credit of Union territory tax towards payment of integrated tax. To overcome those difficulties and in order to facilitate compliance with the law, improve the ease of doing business and to remove difficulties in the implementation of the Act, it is proposed to amend the Union Territories Goods and Services Tax Act, 2017.

3. The proposed Union Territory Goods and Services Tax (Amendment) Bill, 2018, *inter alia*, provides for the following, namely:—

(i) to amend section 7 of the Act so as to empower the Central Government to notify classes of registered persons to pay the tax on reverse charge basis in respect of receipt of supplies of certain specified categories of goods or services or both from unregistered suppliers;

(ii) to amend section 9 of the Act so as to provide that input tax credit on account of the Union territory tax shall be utilised towards payment of integrated tax only when the balance of the input tax credit on account of central tax is not available for payment of integrated tax; and

(iii) to insert new sections 9A and 9B relating to "Utilisation of input tax credit" and "Order of utilisation of input tax credit".

4. The Bill seeks to achieve the above objectives.

NEW DELHI;

PIYUSH GOYAL.

The 6th August, 2018.

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 AND 274 OF THE  
CONSTITUTION OF INDIA

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**[Copy of D.O. No. S-31011/9/2018-ST-I-DoR dated 6th August, 2018 from  
Shri Piyush Goyal, Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the Union Territory Goods and Services Tax (Amendment) Bill, 2018, recommends the introduction of the Union Territory Goods and Services Tax (Amendment) Bill, 2018 to Lok Sabha under clauses (1) and (3) of article 117 read with clause (1) of article 274 of the Constitution of India, and also recommends to Lok Sabha the consideration of the Bill.

## FINANCIAL MEMORANDUM

The provision of this Bill will improve ease of doing business, voluntary tax compliance as well as on tax revenues. The total financial implications in terms of recurring and non-recurring expenditure involved in carrying out various functions under the Bill would be borne by the Central Government. However, it is not possible to estimate the exact recurring and non-recurring expenditure from the Consolidated Fund of India at this stage.

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MEMORANDUM REGARDING DELEGATED LEGISLATION

The matters in respect of which notification may be issued or rules may be made in accordance with the provisions of the Bill are matters of procedure and it is not practicable to provide for the same in the Bill itself. The delegation of legislative power is, therefore, of a normal character.



## BILL NO. 146 OF 2018

*A Bill further to amend the Goods and Services Tax (Compensation to States) Act, 2017.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Goods and Services Tax (Compensation to States) Amendment Act, 2018. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 7.      **2.** In section 7 of the Goods and Services Tax (Compensation to States) Act, 2017 15 of 2017. (hereinafter referred to as the principal Act), in sub-section (4), in clause (b), in sub-clause (ii), for the words "Central Board of Excise and Customs", the words "Central Board of Indirect Taxes and Customs" shall be substituted.

Amendment of section 10.      **3.** In section 10 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-section (3), fifty per cent. of such amount, as may be recommended by the Council, which remains unutilised in the Fund, at any point of time in any financial year during the transition period shall be transferred to the Consolidated Fund of India as the share of Centre, and the balance fifty per cent. shall be distributed amongst the States in the ratio of their base year revenue determined in accordance with the provisions of section 5:

Provided that in case of shortfall in the amount collected in the Fund against the requirement of compensation to be released under section 7 for any two months' period, fifty per cent. of the same, but not exceeding the total amount transferred to the Centre and the States as recommended by the Council, shall be recovered from the Centre and the balance fifty per cent. from the States in the ratio of their base year revenue determined in accordance with the provisions of section 5."

## STATEMENT OF OBJECTS AND REASONS

The Goods and Services Tax (Compensation to States) Act, 2017 (the Act) was enacted with a view to provide for compensation to the States for the loss of revenue arising on account of implementation of the goods and services tax in pursuance of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016.

2. Section 10 of the Act provides for distribution of the amount remaining unutilised in Compensation Fund at the end of transition period between Centre and the States. As the said section doesn't provide for distribution of amount remaining unutilised in Compensation Fund at any point of time in any financial year, it is proposed to amend the Goods and Services Tax (Compensation to States) Act, 2017.

3. The Goods and Services Tax (Compensation to States) Amendment Bill, 2018 provides for the following, namely:—

(i) to insert a new sub-section (3A) in section 10 of the Act so as to provide that any amount remaining unutilised in the Compensation Fund may, on the recommendations of the Council, be distributed between Centre and the States at any point of time in a financial year; and

(ii) to provide that in case of shortfall in the amount collected in the Fund against the requirement of compensation to be released under section 7 for any two months' period, fifty per cent. of the same, but not exceeding the total amount transferred to the Centre and the States as recommended by the Council shall be recovered from the Centre and the balance fifty per cent. from the States in the ratio of their base year revenue determined in accordance with the provisions of section 5 of the Act.

4. The Bill seeks to achieve the above objectives.

NEW DELHI;

PIYUSH GOYAL.

*The 6th August, 2018.*

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 AND 274 OF THE  
CONSTITUTION OF INDIA

**[Copy of D.O. No. S-31011/10/2018-ST-II-DoR dated 6th August, 2018 from Shri Piyush Goyal, Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the Goods and Services Tax (Compensation to States) Amendment Bill, 2018, recommends under clauses (1) and (3) of article 117 read with clause (1) of article 274 of the Constitution of India, the introduction of the Goods and Services Tax (Compensation to States) Amendment Bill, 2018, and also recommends to Lok Sabha the consideration of the Bill.

## FINANCIAL MEMORANDUM

Clause 3 of the Bill seeks to provide for distribution of amount remaining unutilised out of the Compensation Fund between Centre and States at any point of time in any financial year as per recommendations of the Goods and Services Tax Council in accordance with the provisions of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017.

2. The Bill does not incur any extra expenditure on Consolidated Fund of India.

## BILL NO. 138 OF 2018

*A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2018-19.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

- |   |  |
|---|--|
| <b>1.</b> This Act may be called the Appropriation ( No. 4) Act, 2018.  | Short title.   |
| <b>2.</b> From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven thousand six hundred ninety-seven crore and ninety-two lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2018-19 in respect of the services specified in column 2 of the Schedule. | Issue of Rs. 11697,92,00,000 out of the Consolidated Fund of India for the financial year 2018-19. |
| <b>3.</b> The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.   | Appropriation.   |

## THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare .....	Revenue	1791,64,00,000	1791,64,00,000
2	Department of Agricultural Research and Education .....	Revenue	1,00,000	1,00,000
3	Department of Animal Husbandry, Dairying and Fisheries .....	Revenue	2,00,000	2,00,000
4	Atomic Energy .....	Revenue	2,00,000	2,00,000
		Capital	2,00,000	2,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) .....	Revenue	30,00,00,000	30,00,00,000
6	Department of Chemicals and Petrochemicals .....	Revenue	200,00,00,000	200,00,00,000
7	Department of Fertilisers .....	Revenue	2,00,00,000	2,00,00,000
9	Ministry of Civil Aviation .....	Capital	980,00,00,000	980,00,00,000
11	Department of Commerce .....	Revenue	500,01,00,000	500,01,00,000
12	Department of Industrial Policy and Promotion .....	Revenue	3,00,000	3,00,000
13	Department of Posts .....	Revenue	600,00,00,000	600,00,00,000
14	Department of Telecommunications .....	Revenue	..	78,82,00,000
15	Department of Consumer Affairs .....	Revenue	1,00,000	1,00,000
16	Department of Food and Public Distribution .....	Revenue	463,31,00,000	463,31,00,000
17	Ministry of Corporate Affairs .....	Revenue	1,00,000	1,00,000
18	Ministry of Culture .....	Revenue	2,00,000	2,00,000
		Capital	150,00,00,000	150,00,00,000
19	Ministry of Defence (Misc.) .....	Revenue	1057,84,00,000	1057,84,00,000
23	Ministry of Development of North Eastern Region .....	Revenue	110,00,00,000	110,00,00,000
24	Ministry of Drinking Water and Sanitation .....	Revenue	1,00,000	1,00,000
25	Ministry of Earth Sciences .....	Capital	1,00,000	1,00,000
26	Ministry of Electronics and Information Technology .....	Revenue	200,01,00,000	200,01,00,000
27	Ministry of Environment, Forests and Climate Change .....	Revenue	50,01,00,000	50,01,00,000
28	Ministry of External Affairs .....	Revenue	250,00,00,000	250,00,00,000
		Capital	1,00,000	1,00,000
29	Department of Economic Affairs .....	Revenue	3,00,000	3,00,000
		Capital	2,00,000	2,00,000
31	Department of Financial Services .....	Capital	20,00,00,000	20,00,00,000
32	Department of Investment and Public Asset Management (DIPAM) .....	Revenue	27,15,00,000	27,15,00,000
34	Direct Taxes .....	Capital	2,00,000	2,00,000
35	Indirect Taxes .....	Revenue	1,00,000	1,00,000
36	Indian Audit and Accounts Department .....	Revenue	14,00,00,000	14,00,00,000
41	Ministry of Food Processing Industries .....	Revenue	2,00,000	2,00,000
42	Department of Health and Family Welfare .....	Revenue	4,00,000	4,00,000
		Capital	2,00,000	2,00,000
44	Department of Heavy Industry .....	Capital	2,00,000	2,00,000
46	Ministry of Home Affairs .....	Revenue	1,00,000	2,18,00,000
47	Cabinet .....	Revenue	150,00,00,000	150,00,00,000
		Capital	715,89,00,000	715,89,00,000
48	Police .....	Revenue	516,31,00,000	516,31,00,000
		Capital	25,64,00,000	25,64,00,000
49	Andaman and Nicobar Islands .....	Revenue	86,00,00,000	86,00,00,000
52	Daman and Diu .....	Revenue	1,00,000	1,00,000
		Capital	1,00,000	1,00,000

1	2	3			
No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
56	Ministry of Housing and Urban Affairs.....	Revenue	3,00,000	..	3,00,000
		Capital	4,00,000	..	4,00,000
57	Department of School Education and Literacy .....	Revenue	3,00,000	..	3,00,000
58	Department of Higher Education .....	Revenue	3,00,000	..	3,00,000
59	Ministry of Information and Broadcasting .....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
64	Ministry of Micro, Small and Medium Enterprises ..	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
65	Ministry of Mines .....	Revenue	1,00,000	..	1,00,000
68	Ministry of Panchayati Raj .....	Revenue	4,00,000	..	4,00,000
70	Ministry of Personnel, Public Grievances and Pensions .....	Revenue	1,00,000	..	1,00,000
		Capital	9,00,000	..	9,00,000
	CHARGED.— <i>Central Vigilance Commission</i> .....	Revenue	..	1,00,000	1,00,000
72	Ministry of Petroleum and Natural Gas .....	Revenue	1708,01,00,000	..	1708,01,00,000
73	Ministry of Planning .....	Revenue	20,90,00,000	..	20,90,00,000
74	Ministry of Power .....	Revenue	1,00,000	..	1,00,000
76	Lok Sabha .....	Revenue	20,00,00,000	10,00,000	20,10,00,000
77	Rajya Sabha .....	Revenue	23,84,00,000	1,13,00,000	24,97,00,000
80	Ministry of Railways .....	Capital	1,00,000	..	1,00,000
81	Ministry of Road Transport and Highways .....	Capital	1,00,000	..	1,00,000
82	Department of Rural Development .....	Revenue	3,00,000	..	3,00,000
84	Department of Science and Technology .....	Revenue	1,00,000	..	1,00,000
85	Department of Biotechnology .....	Revenue	2,00,000	..	2,00,000
87	Ministry of Shipping .....	Revenue	218,60,00,000	..	218,60,00,000
89	Department of Social Justice and Empowerment .....	Revenue	156,50,00,000	..	156,50,00,000
		Capital	1,00,000	..	1,00,000
91	Department of Space .....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
92	Ministry of Statistics and Programme Implementation ....	Revenue	2,00,000	..	2,00,000
93	Ministry of Steel .....	Revenue	1,00,000	..	1,00,000
94	Ministry of Textiles .....	Revenue	1500,02,00,000	..	1500,02,00,000
		Capital	1,00,000	..	1,00,000
95	Ministry of Tourism .....	Revenue	1,00,000	..	1,00,000
96	Ministry of Tribal Affairs .....	Revenue	1,00,000	1,00,000	2,00,000
97	Ministry of Water Resources, River Development and Ganga Rejuvenation .....	Revenue	4,00,000	..	4,00,000
		Capital	1,00,000	..	1,00,000
98	Ministry of Women and Child Development .....	Revenue	4,00,000	..	4,00,000
		Capital	27,00,00,000	..	27,00,00,000
99	Ministry of Youth Affairs and Sports .....	Revenue	2,00,000	..	2,00,000
	TOTAL:		11615,68,00,000	82,24,00,000	11697,92,00,000



## STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114 (1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of India and the grants made by the Lok Sabha for expenditure of the Central Government for the financial year 2018-19.

PIYUSH GOYAL.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF  
THE CONSTITUTION OF INDIA

**[Copy of F. No. 4(34)-B(SD)/2018, dated 27.7.2018 from Shri Piyush Goyal,  
Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the proposed Bill to authorise payment and appropriation of certain further sums from and out the Consolidated Fund of India for the services of the financial year 2018-19, recommends under article 117(1) and (3) of the Constitution, the introduction of the Appropriation (No. 4) Bill, 2018 in Lok Sabha and also the consideration of the Bill.

## BILL NO. 139 OF 2018

*A Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2016, in excess of the amounts granted for those services and for that year.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

- |   |   |
|---|---|
| 1. This Act may be called the Appropriation ( No. 5) Act, 2018.   | Short title.  |
| 2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of two hundred eighty-six crore, forty-four lakh, twenty thousand and two hundred fifty-five rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2016, in excess of the amounts granted for those services and for that year. | Issue of Rs. 286,44,20,255 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st March, 2016. |
| 3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2016.   | Appropriation.  |

## THE SCHEDULE

(See sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	<b>Civil Ministries</b>			
15	Department of Telecommunication ..... Revenue	210,22,20,526	...	210,22,20,526
22	Defence Pensions ..... Revenue	...	14,65,728	14,65,728
	<b>Ministry of Railways</b>			
2	Miscellaneous Expenditure ..... Revenue	75,62,93,767	...	75,62,93,767
3	Working Expenses—General Superintendence and Services ..... Revenue	...	11,02,690	11,02,690
4	Working Expenses—Repairs and maintenance of permanent way and works ..... Revenue	...	14,04,773	14,04,773
6	Working Expenses—Repairs and Maintenance of Carriage and Wagons ..... Revenue	...	158	158
11	Working Expenses—Staff Welfare and Amenities ... Revenue	...	200	200
13	Working Expenses—Provident Fund, Pension and Other retirement benefits ..... Revenue	...	19,32,413	19,32,413
	TOTAL:	285,85,14,293	59,05,962	286,44,20,255

## STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114 (1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure incurred in excess of the grants made by the Lok Sabha for expenditure of the Central Government, for the financial year ended 31st day of March, 2016.

PIYUSH GOYAL.

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE  
CONSTITUTION OF INDIA

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**[Copy of F.No. 7(1)-B(SD)/2018, dated 27.7.2018 from Shri Piyush Goyal, Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the proposed Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2016, in excess of the amounts granted for the said services and for that year recommended under clause (1) and (3) of article 117 of the Constitution, read with clause (2) of article 115 thereof, the introduction of the Appropriation (No. 5) Bill, 2018 in Lok Sabha and also recommends to Lok Sabha the consideration of the Bill.

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SNEHLATA SHRIVASTAVA  
*Secretary General*